

Lampiran 1 : Perusahaan Yang Memenuhi Sampel

NO	KODE PERUSAHAAN	NAMA PERUSAHAAN
1	ACST	Acset Indonusa Tbk
2	ADHI	Adhi Karya (Persero) Tbk
3	APLN	Agung Podomoro Land Tbk
4	ASRI	Alam Sutera Realty Tbk
5	BCIP	Bumi Citra Permai Tbk
6	BEST	Bekasi Fajar Industrial Estate Tbk
7	BIKA	Binakarya Jaya Abadi Tbk
8	BIPP	Bhuwanatala Indah Permai Tbk
9	BSDE	Bumi Serpong Damai Tbk
10	COWL	Cowell Development Tbk
11	CTRA	Ciputra Development Tbk
12	DGIK	Nusa Konstruksi Enjiniring Tbk
13	DMAS	Puradelta Lestari Tbk
14	DUTY	Duta Pertiwi Tbk
15	ELTY	Bakrieland Development Tbk
16	FMII	Fortune Mate Indonesia Tbk
17	GMTD	Gowa Makassar Tourism Developm
18	IDPR	Indonesia Pondasi Raya Tbk
19	JKON	Jaya Konstruksi Manggala Prata
20	JRPT	Jaya Real Property Tbk
21	LCGP	Eureka Prima Jakarta Tbk
22	LPCK	Lippo Cikarang Tbk
23	LPKR	Lippo Karawaci Tbk
24	MDLN	Modernland Realty Tbk
25	MMLP	Mega Manunggal Property Tbk
26	MTLA	Metropolitan Land Tbk
27	MTSM	Metro Realty Tbk
28	PTPP	Pp (Persero) Tbk
29	SMRA	Summarecon Agung Tbk
30	TOPS	Totalindo Eka Persada Tbk
31	WIKA	Wijaya Karya (Persero) Tbk

Lampiran 2 : Rangkuman Perhitungan *Leverage*

NO	KODE PERUSAHAAN	TAHUN	TOTAL UTANG (Rp)	TOTAL ASET (Rp)	LEVERAGE
1	ACST	2016	1.201.946.000.000	2.503.171.000.000	0,480
		2017	3.869.352.000.000	5.306.479.000.000	0,729
		2018	7.509.598.000.000	8.936.391.000.000	0,840
2	ADHI	2016	14.594.910.199.271	20.037.690.162.169	0,728
		2017	22.463.030.586.953	28.332.948.012.950	0,793
		2018	23.833.342.873.624	30.118.614.769.882	0,791
3	APLN	2016	15.741.190.673.000	25.711.953.382.000	0,612
		2017	17.293.138.465.000	28.790.116.014.000	0,601
		2018	17.376.276.425.000	29.583.829.904.000	0,587
4	ASRI	2016	12.998.285.601.000	20.186.130.682.000	0,644
		2017	12.155.738.907.000	20.728.430.487.000	0,586
		2018	11.339.568.456.000	20.890.925.564.000	0,543
5	BCIP	2016	483.773.183.280	789.137.743.984	0,613
		2017	483.271.261.150	843.447.229.256	0,573
		2018	439.430.278.694	849.799.701.092	0,517
6	BEST	2016	1.814.537.354.523	5.205.373.116.830	0,349
		2017	1.870.815.438.091	5.719.000.999.540	0,327
		2018	2.118.132.306.800	6.290.126.551.391	0,337
7	BIKA	2016	1.731.221.077.695	2.400.682.388.179	0,721
		2017	1.678.796.791.720	2.374.443.387.792	0,707
		2018	1.674.921.852.871	2.333.636.785.839	0,718
8	BIPP	2016	444.202.117.934	1.648.021.678.720	0,270
		2017	534.787.535.126	1.748.640.897.106	0,306
		2018	932.018.121.876	2.063.247.282.902	0,452
9	BSDE	2016	14.074.217.874.315	38.536.825.180.203	0,365
		2017	16.754.337.385.933	45.951.188.475.157	0,365
		2018	21.814.594.254.302	52.101.492.204.552	0,419
10	COWL	2016	2.292.924.704.109	3.493.055.380.115	0,656
		2017	2.450.909.735.506	3.578.766.164.667	0,685
		2018	2.814.731.509.951	3.733.012.257.460	0,754
11	CTRA	2016	14.774.323.000.000	29.072.250.000.000	0,508
		2017	16.255.398.000.000	31.706.163.000.000	0,513
		2018	17.644.741.000.000	34.289.017.000.000	0,515
12	DGIK	2016	796.318.130.465	1.555.022.620.037	0,512
		2017	1.034.401.126.690	1.820.798.804.324	0,568
		2018	1.063.438.648.353	1.727.826.033.852	0,615

13	DMAS	2016	415.467.051.316	7.803.851.935.273	0,053
		2017	465.103.754.344	7.470.941.557.319	0,062
		2018	311.529.808.844	7.500.033.435.372	0,042
14	DUTY	2016	32.865.162.199	296.129.565.784	0,111
		2017	40.655.786.593	308.491.173.960	0,132
		2018	44.476.413.260	322.185.012.261	0,138
15	ELTY	2016	7.777.471.474.711	14.176.697.750.344	0,549
		2017	7.918.961.982.887	14.082.517.542.900	0,562
		2018	3.946.607.867.564	13.606.180.006.238	0,290
16	FMII	2016	98.838.157.454	771.547.611.433	0,128
		2017	119.588.203.666	801.479.951.527	0,149
		2018	265.462.614.782	940.955.391.343	0,282
17	GMTD	2016	590.413.630.191	1.229.172.450.340	0,480
		2017	538.877.693.247	1.242.714.753.944	0,434
		2018	488.790.826.773	1.252.862.156.022	0,390
18	IDPR	2016	440.819.956.940	1.547.569.937.765	0,285
		2017	633.591.878.895	1.845.178.052.680	0,343
		2018	701.284.265.174	1.924.077.678.884	0,364
19	JKON	2016	1.806.636.043.000	4.007.387.283.000	0,451
		2017	1.799.503.533.000	4.202.515.316.000	0,428
		2018	2.221.760.533.000	4.804.256.788.000	0,462
20	JRPT	2016	3.578.037.749.000	8.484.436.652.000	0,422
		2017	3.496.187.155.000	9.472.682.688.000	0,369
		2018	3.847.899.580.000	10.541.248.267.000	0,365
21	LCGP	2016	50.977.838.582	1.673.377.584.467	0,030
		2017	51.533.513.571	1.660.390.874.694	0,031
		2018	46.077.146.229	1.648.862.748.218	0,028
22	LPCK	2016	1.410.462.000.000	5.653.153.000.000	0,250
		2017	4.657.491.000.000	12.378.227.000.000	0,376
		2018	1.695.594.000.000	8.589.827.000.000	0,197
23	LPKR	2016	23.528.544.000.000	45.603.683.000.000	0,516
		2017	26.911.822.000.000	56.772.116.000.000	0,474
		2018	24.336.392.000.000	49.806.410.000.000	0,489
24	MDLN	2016	7.944.774.284.719	14.540.108.285.179	0,546
		2017	7.522.211.606.109	14.599.669.337.351	0,515
		2018	8.397.680.558.019	15.227.479.982.230	0,551
25	MMLP	2016	681.509.496.000	3.965.769.441.000	0,172
		2017	693.479.770.000	5.363.669.399.000	0,129
		2018	783.095.982.000	6.091.322.807.000	0,129

26	MTLA	2016	1.430.126.743.000	3.932.529.273.000	0,364
		2017	1.874.477.930.000	4.873.830.176.000	0,385
		2018	1.755.200.333.000	5.193.962.740.000	0,338
27	MTSM	2016	9.886.209.709	84.641.766.703	0,117
		2017	10.743.818.367	80.234.783.495	0,134
		2018	12.411.791.057	75.129.492.493	0,165
28	PTPP	2016	20.437.542.443.428	31.215.671.256.566	0,655
		2017	27.539.670.430.514	41.782.780.915.111	0,659
		2018	36.233.538.927.553	52.549.150.902.972	0,690
29	SMRA	2016	12.644.764.172.000	20.810.319.657.000	0,608
		2017	13.308.969.928.000	21.662.711.991.000	0,614
		2018	14.238.537.503.000	23.299.242.068.000	0,611
30	TOPS	2016	2.149.854.054.612	2.784.765.535.697	0,772
		2017	2.438.299.025.766	3.778.039.787.819	0,645
		2018	2.005.451.990.651	3.374.586.229.245	0,594
31	WIKA	2016	18.597.824.186.000	31.096.539.490.000	0,598
		2017	31.051.949.689.000	45.683.774.302.000	0,680
		2018	42.014.686.674.000	59.230.001.239.000	0,709



Lampiran 3 : Rangkuman Perhitungan Profitabilitas

NO	KODE PERUSAHAAN	TAHUN	LABA BERSIH SETELAH PAJAK (Rp)	TOTAL ASET (Rp)	PROFITABILITAS	PROFITABILITAS (%)
1	ACST	2016	67.555.000.000	2.503.171.000.000	0,027	2,70%
		2017	153.791.000.000	5.306.479.000.000	0,029	2,90%
		2018	21.419.000.000	8.936.391.000.000	0,002	0,24%
2	ADHI	2016	404.656.636.221	20.037.690.162.169	0,020	2,02%
		2017	524.579.489.861	28.332.948.012.950	0,019	1,85%
		2018	513.257.957.916	30.118.614.769.882	0,017	1,70%
3	APLN	2016	960.933.911.000	25.711.953.382.000	0,037	3,74%
		2017	1.882.581.400.000	28.790.116.014.000	0,065	6,54%
		2018	193.730.292.000	29.583.829.904.000	0,007	0,65%
4	ASRI	2016	510.243.279.000	20.186.130.682.000	0,025	2,53%
		2017	1.385.189.177.000	20.728.430.487.000	0,067	6,68%
		2018	970.586.600.000	20.890.925.564.000	0,046	4,65%
5	BCIP	2016	49.427.928.492	789.137.743.984	0,063	6,26%
		2017	53.529.632.889	843.447.229.256	0,063	6,35%
		2018	50.247.119.273	849.799.701.092	0,059	5,91%
6	BEST	2016	336.287.878.603	5.205.373.116.830	0,065	6,46%
		2017	483.387.486.933	5.719.000.999.540	0,085	8,45%
		2018	422.536.948.687	6.290.126.551.391	0,067	6,72%
7	BIKA	2016	(77.981.341.628)	2.400.682.388.179	(0,032)	-3,25%
		2017	(44.354.027.770)	2.374.443.387.792	(0,019)	-1,87%

		2018	(45.682.595.609)	2.333.636.785.839	(0,020)	-1,96%
8	BIPP	2016	27.224.420.762	1.648.021.678.720	0,017	1,65%
		2017	(31.033.697.167)	1.748.640.897.106	(0,018)	-1,77%
		2018	(79.203.069.270)	2.063.247.282.902	(0,038)	-3,84%
9	BSDE	2016	2.037.537.680.130	38.536.825.180.203	0,053	5,29%
		2017	5.166.720.070.985	45.951.188.475.157	0,112	11,24%
		2018	1.701.817.694.927	52.101.492.204.552	0,033	3,27%
10	COWL	2016	(23.451.334.960)	3.493.055.380.115	(0,007)	-0,67%
		2017	(69.033.208.868)	3.578.766.164.667	(0,019)	-1,93%
		2018	(224.533.427.459)	3.733.012.257.460	(0,060)	-6,01%
11	CTRA	2016	1.170.706.000.000	29.072.250.000.000	0,040	4,03%
		2017	1.018.529.000.000	31.706.163.000.000	0,032	3,21%
		2018	1.302.702.000.000	34.289.017.000.000	0,038	3,80%
12	DGIK	2016	(386.844.114.943)	1.555.022.620.037	(0,249)	-24,88%
		2017	15.467.633.459	1.820.798.804.324	0,008	0,85%
		2018	(146.308.895.868)	1.727.826.033.852	(0,085)	-8,47%
13	DMAS	2016	757.548.336.781	7.803.851.935.273	0,097	9,71%
		2017	657.119.635.819	7.470.941.557.319	0,088	8,80%
		2018	496.364.970.438	7.500.033.435.372	0,066	6,62%
14	DUTY	2016	10.009.391.103	296.129.565.784	0,034	3,38%
		2017	5.963.420.071	308.491.173.960	0,019	1,93%
		2018	9.380.137.352	322.185.012.261	0,029	2,91%
15	ELTY	2016	(547.264.547.124)	14.176.697.750.344	(0,039)	-3,86%
		2017	(269.805.546.504)	14.082.517.542.900	(0,019)	-1,92%

		2018	2.726.725.583.414	13.606.180.006.238	0,200	20,04%
16	FMII	2016	276.909.152.732	771.547.611.433	0,359	35,89%
		2017	8.731.194.357	801.479.951.527	0,011	1,09%
		2018	5.908.257.104	940.955.391.343	0,006	0,63%
17	GMTD	2016	86.914.558.516	1.229.172.450.340	0,071	7,07%
		2017	68.230.259.472	1.242.714.753.944	0,055	5,49%
		2018	61.443.212.441	1.252.862.156.022	0,049	4,90%
18	IDPR	2016	120.413.914.040	1.547.569.937.765	0,078	7,78%
		2017	114.258.186.025	1.845.178.052.680	0,062	6,19%
		2018	30.180.315.557	1.924.077.678.884	0,016	1,57%
19	JKON	2016	331.660.184.000	4.007.387.283.000	0,083	8,28%
		2017	309.948.018.000	4.202.515.316.000	0,074	7,38%
		2018	268.229.012.000	4.804.256.788.000	0,056	5,58%
20	JRPT	2016	1.017.849.186.000	8.484.436.652.000	0,120	12,00%
		2017	1.117.126.108.000	9.472.682.688.000	0,118	11,79%
		2018	1.049.745.761.000	10.541.248.267.000	0,100	9,96%
21	LGP	2016	3.139.928.220	1.673.377.584.467	0,002	0,19%
		2017	(13.394.679.065)	1.660.390.874.694	(0,008)	-0,81%
		2018	(7.142.064.961)	1.648.862.748.218	(0,004)	-0,43%
22	LPCK	2016	539.796.000.000	5.653.153.000.000	0,095	9,55%
		2017	368.440.000.000	12.378.227.000.000	0,030	2,98%
		2018	2.220.722.000.000	8.589.827.000.000	0,259	25,85%
23	LPKR	2016	1.227.374.000.000	45.603.683.000.000	0,027	2,69%
		2017	856.984.000.000	56.772.116.000.000	0,015	1,51%

		2018	1.726.085.000.000	49.806.410.000.000	0,035	3,47%
24	MDLN	2016	501.349.673.188	14.540.108.285.179	0,034	3,45%
		2017	614.773.608.046	14.599.669.337.351	0,042	4,21%
		2018	25.265.863.861	15.227.479.982.230	0,002	0,17%
25	MMLP	2016	399.206.997.000	3.965.769.441.000	0,101	10,07%
		2017	293.064.581.000	5.363.669.399.000	0,055	5,46%
		2018	281.313.117.000	6.091.322.807.000	0,046	4,62%
26	MTLA	2016	316.514.414.000	3.932.529.273.000	0,080	8,05%
		2017	551.010.785.000	4.873.830.176.000	0,113	11,31%
		2018	507.227.779.000	5.193.962.740.000	0,098	9,77%
27	MTSM	2016	(2.364.989.127)	84.641.766.703	(0,028)	-2,79%
		2017	(4.802.932.780)	80.234.783.495	(0,060)	-5,99%
		2018	(6.943.129.415)	75.129.492.493	(0,092)	-9,24%
28	PTPP	2016	1.148.476.320.716	31.215.671.256.566	0,037	3,68%
		2017	1.723.852.894.286	41.782.780.915.111	0,041	4,13%
		2018	1.958.993.059.360	52.549.150.902.972	0,037	3,73%
29	SMRA	2016	605.050.858.000	20.810.319.657.000	0,029	2,91%
		2017	532.437.613.000	21.662.711.991.000	0,025	2,46%
		2018	690.623.630.000	23.299.242.068.000	0,030	2,96%
30	TOPS	2016	201.341.139.490	2.784.765.535.697	0,072	7,23%
		2017	206.502.063.663	3.778.039.787.819	0,055	5,47%
		2018	30.706.731.540	3.374.586.229.245	0,009	0,91%
31	WIKA	2016	1.147.144.922.000	31.096.539.490.000	0,037	3,69%
		2017	1.356.115.489.000	45.683.774.302.000	0,030	2,97%

	2018	2.073.299.864.000	59.230.001.239.000	0,035	3,50%
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Lampiran 4 : Rangkuman Perhitungan Agresivitas Pajak

NO	KODE PERUSAHAAN	TAHUN	BEBAN PAJAK PENGHASILAN (Rp)	LABA SEBELUM PAJAK (Rp)	AGRESIVITAS PAJAK
1	ACST	2016	586.000.000	68.141.000.000	0,86%
		2017	2.984.000.000	156.775.000.000	1,90%
		2018	2.807.000.000	24.226.000.000	11,59%
2	ADHI	2016	297.514.672.479	612.622.455.614	48,56%
		2017	440.221.781.551	957.281.629.758	45,99%
		2018	4.474.712.994	649.504.162.099	0,69%
3	APLN	2016	21.196.803.000	939.737.108.000	2,26%
		2017	13.911.010.000	1.896.492.410.000	0,73%
		2018	3.008.420.000	196.738.712.000	1,53%
4	ASRI	2016	81.110.130.000	591.353.409.000	13,72%
		2017	59.475.254.000	1.444.664.431.000	4,12%
		2018	64.686.328.000	1.035.272.928.000	6,25%
5	BCIP	2016	1.789.009.910	51.216.938.402	3,49%
		2017	2.103.526.526	55.633.159.416	3,78%
		2018	2.640.560.210	52.887.679.483	4,99%
6	BEST	2016	4.222.258.750	340.510.137.353	1,24%
		2017	4.773.579.800	488.161.066.733	0,98%
		2018	4.597.880.811	427.134.829.498	1,08%
7	BIKA	2016	968.033.841	(77.013.307.787)	-1,26%
		2017	2.254.441.504	(42.099.586.266)	-5,36%

		2018	193.245.339	(45.489.350.270)	-0,42%
8	BIPP	2016	646.179.368	27.870.600.130	2,32%
		2017	625.420.850	(30.408.276.317)	-2,06%
		2018	723.313.947	(78.479.755.323)	-0,92%
9	BSDE	2016	27.905.221.175	2.084.615.254.082	1,34%
		2017	39.349.089.255	5.228.121.059.142	0,75%
		2018	58.602.950.500	1.760.420.645.427	3,33%
10	COWL	2016	671.361.499	(22.779.973.461)	-2,95%
		2017	1.394.547.882	(67.638.660.986)	-2,06%
		2018	1.444.413.846	(223.089.013.613)	-0,65%
11	CTRA	2016	23.787.000.000	1.194.493.000.000	1,99%
		2017	39.461.000.000	1.057.990.000.000	3,73%
		2018	47.812.000.000	1.345.277.000.000	3,55%
12	DGIK	2016	12.335.812.171	(374.508.302.772)	-3,29%
		2017	10.779.880.414	26.247.513.873	41,07%
		2018	3.088.132.750	(143.220.763.118)	-2,16%
13	DMAS	2016	17.813.681.000	775.362.017.781	2,30%
		2017	13.124.051.000	670.243.686.819	1,96%
		2018	18.011.108.750	514.376.079.188	3,50%
14	DUTY	2016	(2.278.665.403)	12.288.056.506	-18,54%
		2017	(1.604.832.494)	7.568.252.565	-21,20%
		2018	(2.967.432.362)	12.347.569.714	-24,03%
15	ELTY	2016	18.007.438.465	(544.967.957.957)	-3,30%
		2017	9.438.751.248	(310.411.776.597)	-3,04%

		2018	2.358.092.049	2.737.063.575.261	0,09%
16	FMII	2016	20.043.524.906	296.952.677.638	6,75%
		2017	1.201.936.259	9.933.130.616	12,10%
		2018	1.282.933.788	7.191.190.892	17,84%
17	GMTD	2016	591.738.150	87.506.296.666	0,68%
		2017	573.206.556	68.803.466.028	0,83%
		2018	598.906.539	62.042.118.980	0,97%
18	IDPR	2016	3.683.915.750	127.097.829.790	2,90%
		2017	3.170.676.152	117.428.862.177	2,70%
		2018	3.327.462.487	34.507.778.044	9,64%
19	JKON	2016	70.407.856.000	402.068.040.000	17,51%
		2017	44.938.762.000	354.886.780.000	12,66%
		2018	51.919.617.000	320.148.629.000	16,22%
20	JRPT	2016	9.630.694.000	1.027.479.880.000	0,94%
		2017	45.226.315.000	1.162.352.423.000	3,89%
		2018	31.671.597.000	1.081.417.358.000	2,93%
21	LCGP	2016	4.806.654.773	7.496.582.993	64,12%
		2017	150.000.000	(13.244.679.065)	-1,13%
		2018	212.767.350	(6.929.297.611)	-3,07%
22	LPCK	2016	10.076.000.000	549.872.000.000	1,83%
		2017	12.308.000.000	380.748.000.000	3,23%
		2018	27.338.000.000	2.248.060.000.000	1,22%
23	LPKR	2016	330.373.000.000	1.557.747.000.000	21,21%
		2017	310.145.000.000	1.167.129.000.000	26,57%

		2018	397.480.000.000	2.123.565.000.000	18,72%
24	MDLN	2016	49.219.580.260	78.564.470.317	62,65%
		2017	62.017.754.259	676.791.362.305	9,16%
		2018	53.298.606.456	550.569.253.448	9,68%
25	MMLP	2016	18.000.000	399.224.997.000	0,00%
		2017	39.750.000	293.104.331.000	0,01%
		2018	32.250.000	281.345.367.000	0,01%
26	MTLA	2016	5.383.529.000	321.897.943.000	1,67%
		2017	2.259.242.000	553.270.027.000	0,41%
		2018	1.072.056.000	508.299.835.000	0,21%
27	MTSM	2016	1.759.271.498	(605.717.629)	-290,44%
		2017	2.164.371.789	(2.638.560.991)	-82,03%
		2018	2.174.909.162	(4.768.220.253)	-45,61%
28	PTPP	2016	17.483.349.483	1.165.959.670.199	1,50%
		2017	68.408.668.180	1.792.261.562.466	3,82%
		2018	44.097.678.968	2.003.090.738.328	2,20%
29	SMRA	2016	11.088.966.000	616.139.824.000	1,80%
		2017	7.421.890.000	539.859.503.000	1,37%
		2018	10.456.830.000	701.080.460.000	1,49%
30	TOPS	2016	93.780.463.284	295.121.602.774	31,78%
		2017	68.589.072.304	275.091.135.967	24,93%
		2018	51.778.054.952	82.484.786.492	62,77%
31	WIKI	2016	83.345.393.000	1.230.490.315.000	6,77%
		2017	106.275.869.000	1.462.391.358.000	7,27%

		2018	285.329.070.000	2.358.628.934.000	12,10%
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